

810-5-1-.233 Proof Of Payment Of Federal Heavy Vehicle Use Tax.

~~(1) WHEREAS, it being the opinion of the Commissioner of Revenue that rules and regulations are needed to implement the provisions of Code of Ala. 1975, '32-6-58, as amended; and~~

~~(2) WHEREAS, officials of the U.S. Department of Transportation, Federal Highway Administration, have suggested that formal rules should be adopted to instruct license plate issuing officials as to their responsibility under 23 USC 141 (d), and under Code of Ala. 1975, '32-6-58.~~

~~(3) IT IS THEREFORE ORDERED that:~~

~~(a1) The purpose of this regulation is to ascertain that the license issuing agencies have complied with federal regulations. In accordance with Section 32-6-58, Code of Alabama 1975, and Title 26, United States Code (USC) §4481, licensing officials must verify the payment of the Federal Heavy Vehicle Use Tax (FHVUT) The regulations require the State of Alabama to verify payment of the Federal Heavy Vehicle Use Tax (FHVUT) prior to issuing a registration for a highway motor vehicle with a declared gross weight or combined gross weight of 55,000 pounds or more.~~

~~(b2) The license plate issuing agency will require the person seeking to register a truck or truck tractor to declare the gross weight of the vehicle (or vehicle combination). The declared gross weight must be within the weight brackets of the license plate being requested (for example, if the registrant is seeking to obtain an "X6" license plate, the declared gross weight must be between 55,001 pounds and 64,000 pounds)~~

~~(c) The license plate issuing agency will be responsible for insuring that the The declared gross weight is must be shown on the Motor Vehicle Registration Tag and Tax receipt in the box entitled "Owners Declared Gross Weight not Over." The county license plate issuing official may require the initialing of the declared gross weight by the registrant. The Motor Vehicle Registration Tax and Tax receipts must also be annotated with "Y" in the block "FHVUT" to reflect that a proof document was received.~~

~~(d3) Prior to the issuance of a license plate for vehicles subject to the tax, a truck or truck tractor with a declared gross weight of 55,000 pounds or more, the license plate issuing agency must receive acceptable proof (as defined below) of the payment of FHVUT for the current tax year for the vehicle(s) being registered. In the case where the FHVUT is not due because the tax is suspended, the license plate issuing official must receive proof that the vehicle owner has filed the required federal tax forms (Form #2290).~~

(e4) In accordance with federal regulations issued ~~under date of May 23, 1985~~, by the Internal Revenue Service (IRS), the following shall be acceptable as proof documents for the payment of the FHVUT:

~~1.(a) An original or photocopy of the~~ Form 2290; Schedule 1 (stamped or e-file watermarked), which has been receipted as received by the ~~Internal Revenue Service IRS~~. Such form must be for the current tax year, and must list the vehicle(s) for whom on which the tax has been paid (unless the taxpayer has paid the tax on more than twenty-one (21) vehicles or unless the tax is suspended on more than seven (7) vehicles). The vehicles are to be listed by vehicle identification number (VIN); ~~if the registrant has failed to list the VIN(s) the registrant is permitted to give the issuing official a letter certifying that tax was paid for the vehicle(s) being registered. The issuing official shall retain both the receipted Schedule 1 and the letter as acceptable proof document.~~

~~2.(b) If the Schedule 1 is not stamped as received by the Internal Revenue Service, a substitute proof of payment may be used.~~ A photocopy of the signed Form 2290 ~~(with the corresponding Schedule 1 attached)~~ which was filed with the IRS and the sufficient documentation of payment of tax due can include but is not limited to:

- ~~(i) and a~~ (i) photocopy of both sides of the cancelled check.
- ~~(ii) for the current year may be used. A bank statement indicating the amount of tax paid.~~ (ii) A bank statement indicating the amount of tax paid.
- ~~(iii) Electronic acknowledgement indicating a payment of tax.~~ (iii) Electronic acknowledgement indicating a payment of tax.
- ~~(iv) IRS printout of the taxpayer's account showing the amount of tax paid. Memo copies of money orders, cashier's checks and the like are not acceptable. Showing only one side of the original check is not acceptable.~~ (iv) IRS printout of the taxpayer's account showing the amount of tax paid. Memo copies of money orders, cashier's checks and the like are not acceptable. Showing only one side of the original check is not acceptable.

This substitute proof of payment may be used to register a vehicle when, for example, the receipted Schedule 1 has been lost, or when at the time required for registration of a vehicle, a receipted Schedule 1 has not been received by a taxpayer who has filed a Form 2290 with respect to such vehicle.

~~3.(c) The Internal Revenue Service IRS~~ regulations provide that anyone seeking to register a truck or truck tractor purchased or acquired within a period of sixty (60) days of the date that registration is sought will not be required to provide proof of payment of FHVUT. However, proof of purchase or acquisition within the sixty (60) day period shall be required. Such proof shall include:

- (i) A copy of the bill of sale.

- (ii) A copy of the application for certificate of title, ~~(or a copy of the actual certificate of title or replacement title).~~
- (iii) A copy of a court order, divorce decree, or other legal document awarding ownership to the registrant.

(d) For vehicles registered during the months of July, August or September, proof of payment of the FHVUT for the preceding tax period may be used to verify payment of the tax.

(e) The FHVUT on a vehicle must be paid in the name of the owner and/or registrant and is not transferable.

~~(f5) The Schedule 1 of the Form 2290 also has a section for vehicles for which the FHVUT is suspended. The liability for the FHVUT is suspended during a taxable period if it is reasonable to expect the vehicle will be used for 5,000 or fewer miles on public highways (7,500 for agricultural vehicles). These vehicles must be shown on the Form 2290, receipted Schedule 1 of County license plate issuing official must receive proof that the taxpayer has filed Form 2290 for any suspended vehicle; thus the required proof document is normally a receipted Schedule 1.~~

~~(g) If a vehicle is an agricultural vehicle the FHVUT is suspended up to 7,500 miles. However, a receipted Schedule 1 or other acceptable proof document must be received by the issuing official before the requested license plate may be issued. The registrant is not required to file Form 2290 on a vehicle that is not a highway vehicle (e.g., mobile machinery or mobile crane).~~

~~(h6) In order for the State of Alabama, Department of Revenue, to monitor compliance with the proof requirements, the Motor Vehicle Registration Tax and Tax receipts must be annotated to reflect that a proof document was received. The notation should be a sequence number that is written or stamped on both the Motor Vehicle Registration Tag and Tax Receipt and on the proof document.~~

~~(i) The the proof of payment of the FHVUT must be retained by the licensing official for one (1) year in order to allow the Federal Highway Administration (FHWA) to verify that the State of Alabama is in compliance with the Rules and Regulations, Part 41, paragraph 6001-2 Federal Code Title 23, Part 669. Failure to comply with FHWA requirements may result in the reduction of Federal highway funds.~~

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 Authority: Section 40-2A-7(a)(5), 32-6-58(b), Code of Alabama 1975 Act 84-794.
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